

AGENDA

BUDGET/AUDIT COMMITTEE

111 S. Michigan Ave., Room 200, Saginaw, MI 48602

Thursday, May 8, 2025 – 4:00 p.m.

Members: Christopher Boyd – Chair, Tracey Slodowski – Vice-Chair, John Kaczynski, Michael Webster, Jack Tany

Others: Administrator, Finance Director, Treasurer, Civil Counsel, Board Staff, *Media*

- I. Call to Order
- II. Welcome
- III. Correction/Approval of Minutes (***April 3, 2025 - Attached***)
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda

1. **Jessica Sargent, Director, Commission on Aging**, re:

- **5-20-5** Requesting use of agency fund balance and issuance of a temporary Personnel Control Number (PCN) for the Nutrition Program Manager position at Commission on Aging for onboarding and providing up to 10 weeks of training for a new individual at an approximate cost of \$22,611 (*Board Report*)

2. **Andrew Klackiewicz, Information Technology Director**, re:

- **5-20-6** Approval to allocate up to \$19,000 from the Public Improvement Fund for the purchase of updated networking infrastructure equipment needed to support daily operations of the Marie-Davis Building (*Board Report*)

3. **Koren Thurston, Finance Director**, re:

- **5-20-7** Approval of Vendor Transactions, April. 1 – 30, 2025 totaling \$14,911,688.40 (*Board Report*)
- **5-20-8** Submission of Monthly Financial Report for April 2025 (*Receive & File*)

4. **Mary Catherine Hannah, County Administrator, and Koren Thurston, Finance Director**, re:

- **5-20-9** FY25/26 Budget Preview Presentation (*To be distributed prior to meeting*)

5. Any other matters to come before the committee

- VI. Miscellaneous
- VII. Adjournment

MINUTES

BUDGET/AUDIT COMMITTEE

DRAFT

111 S. Michigan Ave., Room 200, Saginaw, MI 48602

Thursday, April 3, 2025 – 4:00 p.m.

Present: Christopher Boyd – Chair, Tracey Slodowski – Vice-Chair, Michael Webster, Jack Tany
Absent: John Kaczynski
Others: Mary Catherine Hannah, Koren Thurston, Jana Barry, Dave Gilbert, Christina Harrington, Jessica Sargent, Jaime Ceja, Jen Kreiner, Anna McGrath, Andrew Klaczkiwicz, Mark Angliss, Christina Harrington, Kelley Severs, Darcie Totten, Mike Slodowski, Suzy Koepplinger, Renee Sharkey and Catherine Hicks

- I. Call to Order ---**Chair Boyd @ 4:03 p.m.**
- II. Welcome
- III. Correction/Approval of Minutes (**March 5, 2025**)
 - ***Moved by Tany, seconded by Slodowski, to approve. Motion carried.***
- IV. Public Comment
 - **Dr. William Morrone, Bay County Medical Examiner, addressed the committee and acknowledged the Saginaw County Board of Commissioners for its transparency, balance and validity of process in distributing Opioid Settlement funds. Chair Boyd thanked Dr. Marrone for sharing his thoughts.**

V. Agenda

1. **Koren Thurston, Finance Director**, re:
 - **4-15-13** Approval of Vendor Transactions, Mar. 1 – 31, 2025 - \$14,987,750.79
 - ***Moved by Tany, seconded by Webster, to approve. Motion carried. (Board Report)***
 - **4-15-14** Submission of Monthly Financial Report for March 2025.
 - **(Informational-no action)**
2. **Christina Harrington, Health Officer**, re:
 - **4-15-8** Requested to add a new fee to the Health Department fee schedule for water testing, Rapid E. coli Re-Test Fee of \$40 per sample.
 - **Christina Harrington communicated with the committee that every public swimming pool is tested weekly in Saginaw County and retested if issues are present. Certain locations have requested expedited services to reduce the amount of time pools are closed. The fee will provide financial means to grant the requests.**
 - ***Moved by Tany, seconded by Slodowski, to approve. Motion carried. (Board Report)***
 - **4-15-9** Requested approval to enter into an agreement to disburse opioid settlement funds to Parent Education Program Inc. for \$150,000 and Shaping Solutions LLC for \$100,000
 - **Christina Harrington explained that for the disbursement of settlement funds they have refined the application process and improved the questions and timeline which has helped narrow their selection to 2 of 5 applicants.**
 - ***Moved by Tany, seconded by Slodowski, to approve. Motion carried. (Board Report)***

3. **Undersheriff Gomez, Sheriff's Office**, re:

- **4-15-10** Requesting an increase in its 20731500 Account to accept revenue generated from the sale of vehicles in the total amount of \$63,157 as follows: \$32,395 (64209 – Surplus Sales) and \$30,762 (67606 – Ins. Recoveries)
- **Pulled-no action**

4. **Jana Barry, Deputy County Treasurer**, re:

- **4-15-11** Along with Kelley Severs, Chief Deputy Treasurer, submitted a proposed Resolution of Agency and a proposed Resolution to Borrow Against Delinquent 2024 Real Property Taxes in the amount of \$18,570,000.
- **The Treasurer's office will provide updated figures for the Board on April 15, 2025. The committee was advised that separate motions and roll call votes will be needed at the full Board Session.**
- ***Moved by Webster, seconded by Slodowski, to approve. Motion carried.***

5. **Jessica Sargent, Director, Commission on Aging**, re:

- **4-15-12** Requested authorization to utilize unrestricted fund balance up to \$25,000 to purchase new mobile equipment/radio dispatch system for the Transportation and Meals on Wheels programs and necessary budget adjustments.
- **Director Sargent communicated that the radio dispatch system being used by Meals on Wheels and the Transportation program are no longer serviceable. COA has been purchasing used radios and paying a usage fee for the City of Saginaw's radio tower. It was intended to include the purchase of new radios in the FY26 budget. She was given the option of purchasing the old City of Saginaw radios but there were additional costs and no guarantee how long they would work. The City of Saginaw purchased more radios than they needed, which opened up an opportunity to purchase those radios at the price the city was given a year ago. If COA purchases the new units now, vs. in FY26, it will be savings of about \$2,000 and is the more cost-effective option. Up to \$25,000 of the Commission on Aging Unrestricted Fund Balance will be used for the purchase and there are sufficient resources to support this request.**
- ***Moved by Tany, seconded by Webster, to approve. Motion carried. (Board Report)***

6. Any other matters to come before the committee ---None

VI. Miscellaneous

- ***Moved by Tany, seconded by Webster, to receive and file Saginaw County Community Mental Health Authority's Audit for the years ended September 30, 2024 and 2023 prepared by Yeo & Yeo. Motion carried. (Receive & File)***

VII. Adjournment

- ***Moved by Slodowski, seconded by Tany, to adjourn; time being 4:49 p.m.***

Respectfully submitted,
Christopher S. Boyd, Committee Chair
Suzy Koeplinger, Committee Clerk



BUDGET AUDIT

SAGINAW COUNTY COMMISSION ON AGING

...Providing Services, Programs and Opportunities for Older Adults...

April 30, 2025

5-20-5

Honorable Jack Tany, Chairman
Saginaw County Board of Commissioners
County of Saginaw
111 S. Michigan Ave.
Saginaw, MI 48602

SAGINAW COUNTY BOC
APR 30 '25 AM 10:03

RE: REQUESTING USE OF FUND BALANCE AND TEMPORARY PERSONNEL CONTROL NUMBER (PCN) FOR NUTRITION PROGRAM MANAGER

Please accept this letter as my request to the Budget Audit Committee to consider use of fund balance to support a temporary Personnel Control Number (PCN) for the Nutrition Program Manager position at the Commission on Aging. The present employee in the Nutrition Program Manager position is resigning/retiring effective September 30, 2025. Therefore, a temporary PCN is requested to onboard and train a new individual in this position for a maximum of (10) ten weeks. The approximate cost for this transition is \$22,611, which will be supported by agency fund balance.

The Nutrition Program Manager position is responsible for the leadership of the nutrition program which includes, eleven senior center locations, kitchen operations, meals on wheels routes/delivery, volunteer services, menu planning and is the backup support to the Director. There are specific grant reporting and program requirements for which having adequate time to learn/train will ensure a smooth transition and continuity of services vital to older adults in the community.

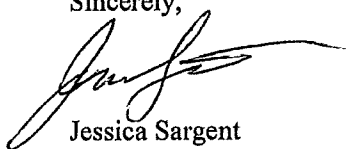
I am requesting the Board of Commissioners make a motion to recommend approval of a temporary PCN for the Nutrition Program Manager for up to (10) ten weeks and approval of the transfer of \$22,611 from fund balance (23867210/23867211) to cover the cost of the temporary PCN and credited \$14,083 to wage accounts 23867210 and 2386721; and credited \$8,528 to fringe accounts 23867210 and 23867211.

Saginaw County Commission on Aging
Budget Adjustment Entries
FY 2025

Description	Org Code	Object Code	Debit	Credit
Nutrition Program Manager				
Cost for Temporary PCN				
S&W-FT	23867210	70300	\$ 3,521	
S&W-FT	23867211	70300	\$ 10,562	
Hosp Ins	23867210	71100	\$ 1,499	
Hosp Ins	23867211	71100	\$ 4,498	
RHSP	23867210	71510	\$ 35	
RHSP	23867211	71510	\$ 106	
Retire DC	23867210	71620	\$ 211	
Retire DC	23867211	71620	\$ 634	
Taxes-Social Security	23867210	71700	\$ 269	
Taxes-Social Security	23867211	71700	\$ 808	
Dental Ins	23867210	71200	\$ 95	
Dental Ins	23867211	71200	\$ 283	
Life Ins	23867210	71300	\$ 5	
Life Ins	23867211	71300	\$ 14	
Vision Ins	23867210	71400	\$ 10	
Vision Ins	23867211	71400	\$ 30	
Work Comp	23867210	71710	\$ 4	
Work Comp	23867211	71710	\$ 12	
Disab Ins	23867210	71720	\$ 3	
Disab Ins	23867211	71720	\$ 12	
Oth Revenue/Fund Balance	23867210	69000		\$ 5,652
	23867211	69000		\$ 16,959
			\$ 22,611	\$ 22,611

Thank you for your consideration. I will be present at the May Budget/Audit Committee Meeting to answer any questions or concerns you may have.

Sincerely,



Jessica Sargent
Commission on Aging Director



COUNTY OF SAGINAW

111 S. Michigan Ave | Saginaw, MI 48602

BUDGET AUDIT

April 28, 2025



Jack Tany, Chairman
Saginaw County Board of Commissioners
111 S. Michigan Ave.
Saginaw, MI 48602

5-20-6

Re: Network upgrade for Marie-Davis Building

SAGINAW COUNTY BOC
APR 28 '25 PM4:27

Dear Chairman Tany,

I respectfully submit this letter as a formal request to appear before the Budget and Audit Sub-Committee. I seek approval to allocate up to \$19,000.00 from the Public Improvement Fund for the purchase of updated networking infrastructure equipment necessary to support the daily operations of the Marie-Davis Building.

Warmest Regards,

Andrew Klaczekiewicz
Director
Information Technology

cc: Mary Catherine Hannah, County Administrator

Proposed Motion: The Committee hereby recommends the expenditure of an amount not to exceed \$19,000.00 from the Public Improvement Fund for the purpose of upgrading the network infrastructure at the Marie-Davis Center.

**BUDGET
AUDIT**

COMMUNICATION NO. 5-20-7

TO: SAGINAW COUNTY BOARD OF COMMISSIONERS

Forwarding for review and approval the attached list of transactions, as compiled by the Treasurer's Office, and by the Administrator's Office, Accounting Division.

Date: 04-01-25 through 04-30-25 Amount: \$14,911,688.40

Signed Jana Barry
Jana Barry, Deputy Treasurer/Financial Analyst

SAGINAW COUNTY BOC
MAY 1 '25 PM1:05

Signed Koren A. Thurston
Koren Thurston, Finance Director

BUDGET AUDIT COMMITTEE

Recommending the bills listed above be approved for payment. Any exceptions are noted below.

Signed _____ Dated _____

Christopher S. Boyd, Chair
Tracey L. Slodowski, Vice Chair

Certifying approval by the Saginaw County Board of Commissioners at a regular meeting held on _____.

Signed _____
Vanessa Guerra, Saginaw County Clerk

SEAL



County of Saginaw

BUDGET AUDIT

111 South Michigan Avenue
Saginaw, MI 48602

Mary Catherine Hannah
County Administrator

Memorandum

5-20-8

DATE: May 1, 2025

TO: Mary Catherine Hannah, County Administrator

CC: Board of Commissioners, Budget Audit Committee

FROM: Koren Thurston, Finance Director

RE: **Monthly Financial Statement – April 2025**

SAGINAW COUNTY BOC
MAY 1 '25 PM4:22

This report, which includes unaudited information for the 2025 fiscal year through April, is prepared by the Finance Department as a summary of revenues and expenditures for the County's General Fund. Included in this month's report is the actual revenue expenditures covering the same time period from the prior fiscal year. The purpose of this report is to provide management with an overview of the previous month's financial status.



(989) 790-5210



administratorsoffice@saginawcounty.com

Revenues by Function
April 2025

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2025
Period	(Multiple Items)

Function / Department	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government						
10117200 - County Administration	(\$3,094,855)	(\$3,325,197)	(\$1,800,205.06)	(\$1,524,991.94)	54.14%	(\$1,597,652.58)
10119200 - American Rescue Plan Act (ARPA)	(\$2,264,889)	(\$2,264,889)	\$0.00	(\$2,264,889.00)	0.00%	\$0.00
10121500 - County Clerk	(\$1,343,810)	(\$1,343,810)	(\$456,410.81)	(\$887,399.19)	33.96%	(\$450,100.04)
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00		\$0.00
10125300 - County Treasurer	(\$39,807,546)	(\$39,807,546)	(\$6,381,461.02)	(\$33,426,084.98)	16.03%	(\$6,900,077.06)
10125700 - Equalization	(\$299,600)	(\$299,600)	(\$171,860.46)	(\$127,739.54)	57.36%	(\$188,340.26)
10126200 - Elections	(\$53,400)	(\$53,400)	(\$99,751.80)	\$46,351.80	186.80%	(\$15,379.31)
10126202 - Elections-Early Vote Center	(\$528,876)	(\$528,876)	(\$154,168.50)	(\$374,707.50)	29.15%	\$0.00
10126506 - Other County Properties	(\$281,500)	(\$281,500)	(\$117,987.19)	(\$163,512.81)	41.91%	(\$141,415.50)
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$0.00	\$0.00		(\$12,454.68)
10126514 - 803 Court Street Property	(\$75,500)	(\$75,500)	(\$50,148.76)	(\$25,351.24)	66.42%	(\$42,534.88)
100 - General Government Total	(\$47,749,976)	(\$47,980,318)	(\$9,231,993.60)	(\$38,748,324.40)	19.24%	(\$9,347,954.31)
101 - Legislative						
10110100 - Board of Commissioners	\$0	\$0	\$0.00	\$0.00		\$0.00
101 - Legislative Total	\$0	\$0	\$0.00	\$0.00		\$0.00
275 - Judicial						
10128300 - Circuit Court	(\$238,620)	(\$238,620)	(\$121,096.97)	(\$117,523.03)	50.75%	(\$121,699.97)
10128301 - Circuit Ct/Due Process	(\$75,000)	(\$75,000)	\$0.00	(\$75,000.00)	0.00%	(\$8,651.77)
10128302 - Assigned Counsel Admin	\$0	\$0	\$0.00	\$0.00		\$0.00
10128308 - Legal Self-Help Center Grant	\$0	(\$50,400)	\$0.00	(\$50,400.00)	0.00%	\$0.00
10128400 - Family Division	(\$342,588)	(\$342,588)	(\$122,360.01)	(\$220,227.99)	35.72%	(\$150,909.84)
10128500 - Probation-Circuit Court	(\$25,500)	(\$25,500)	(\$12,071.83)	(\$13,428.17)	47.34%	\$0.00
10128600 - District Court	(\$1,718,620)	(\$1,718,620)	(\$1,167,329.69)	(\$551,290.31)	67.92%	(\$699,967.99)
10129400 - Probate Court	(\$296,734)	(\$296,734)	(\$150,976.18)	(\$145,757.82)	50.88%	(\$147,025.10)
10129600 - Prosecuting Attorney	(\$690,600)	(\$690,600)	(\$141,774.43)	(\$548,825.57)	20.53%	(\$57,296.86)
10129601 - Prosecutor-Welfare Enforcement	(\$528,485)	(\$485,104)	(\$189,215.44)	(\$295,888.56)	39.01%	(\$235,064.06)
10129800 - Family Counseling Services	(\$18,000)	(\$18,000)	(\$5,700.00)	(\$12,300.00)	31.67%	(\$5,370.00)
275 - Judicial Total	(\$3,934,147)	(\$3,941,166)	(\$1,910,524.55)	(\$2,030,641.45)	48.48%	(\$1,425,985.59)
300 - Public Safety						
10130101 - Sheriff's Office	(\$44,218)	(\$44,218)	(\$28,762.26)	(\$15,455.74)	65.05%	(\$24,266.73)
10133100 - Marine Law Enforcement	(\$7,700)	(\$7,700)	\$0.00	(\$7,700.00)	0.00%	\$0.00
10135100 - Sheriff's Dept Jail Division	(\$3,945,648)	(\$3,945,648)	(\$161,013.39)	(\$3,784,634.61)	4.08%	(\$2,130,044.23)
10136300 - Corrections Reimb Program	(\$57,927)	(\$57,927)	(\$37,285.98)	(\$20,641.02)	64.37%	(\$28,100.16)
300 - Public Safety Total	(\$4,055,493)	(\$4,055,493)	(\$227,061.63)	(\$3,828,431.37)	5.60%	(\$2,182,411.12)
440 - Public Works						
10144100 - Public Works/Drain Division	(\$51,552)	(\$51,552)	(\$6,386.07)	(\$45,165.93)	12.39%	(\$9,986.00)
440 - Public Works Total	(\$51,552)	(\$51,552)	(\$6,386.07)	(\$45,165.93)	12.39%	(\$9,986.00)
600 - Health and Welfare						
10164800 - Medical Examiner	(\$100,800)	(\$100,800)	(\$47,245.00)	(\$53,555.00)	46.87%	(\$45,171.00)
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$47,245.00)	(\$53,555.00)	46.87%	(\$45,171.00)
700 - Community and Economic Dev						
10171100 - Register of Deeds	(\$1,590,114)	(\$1,590,114)	(\$713,736.01)	(\$876,377.99)	44.89%	(\$751,026.52)
700 - Community and Economic Dev Total	(\$1,590,114)	(\$1,590,114)	(\$713,736.01)	(\$876,377.99)	44.89%	(\$751,026.52)
930 - Other Financing Sources						
10192500 - Budget Stabilization	(\$944,900)	(\$1,531,701)	\$0.00	(\$1,531,701.00)	0.00%	\$0.00
10193000 - Contributions From Other Funds	(\$1,776,824)	(\$1,776,824)	\$0.00	(\$1,776,824.00)	0.00%	\$0.00
930 - Other Financing Sources Total	(\$2,721,724)	(\$3,308,525)	\$0.00	(\$3,308,525.00)	0.00%	\$0.00
Grand Total	(\$60,203,806)	(\$61,027,968)	(\$12,136,946.86)	(\$48,891,021.14)	19.89%	(\$13,762,534.54)

Function	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
100 - General Government Total	(\$47,749,976)	(\$47,980,318)	(\$9,231,993.60)	(\$38,748,324.40)	19.24%	(\$9,347,954.31)
101 - Legislative Total	\$0	\$0	\$0.00	\$0.00	0.00%	\$0.00
275 - Judicial Total	(\$3,934,147)	(\$3,941,166)	(\$1,910,524.55)	(\$2,030,641.45)	48.48%	(\$1,425,985.59)
300 - Public Safety Total	(\$4,055,493)	(\$4,055,493)	(\$227,061.63)	(\$3,828,431.37)	5.60%	(\$2,182,411.12)
440 - Public Works Total	(\$51,552)	(\$51,552)	(\$6,386.07)	(\$45,165.93)	12.39%	(\$9,986.00)
600 - Health and Welfare Total	(\$100,800)	(\$100,800)	(\$47,245.00)	(\$53,555.00)	46.87%	(\$45,171.00)
700 - Community and Economic Dev Total	(\$1,590,114)	(\$1,590,114)	(\$713,736.01)	(\$876,377.99)	44.89%	(\$751,026.52)
930 - Other Financing Sources Total	(\$2,721,724)	(\$3,308,525)	\$0.00	(\$3,308,525.00)	0.00%	\$0.00
Grand Total	(\$60,203,806)	(\$61,027,968)	(\$12,136,946.86)	(\$48,891,021.14)	19.89%	(\$13,762,534.54)

Revenues by Source April 2025

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2025
Period	(Multiple Items)

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
RA - Taxes	(\$31,188,636)	(\$31,188,636)	(\$2,523,508.25)	(\$28,665,127.75)	8.09%	(\$2,107,304.47)
RC - Licenses and Permits	(\$275,300)	(\$275,300)	(\$130,234.50)	(\$145,065.50)	47.31%	(\$136,259.00)
RD - Federal Grants	(\$2,801,074)	(\$2,757,693)	(\$189,215.44)	(\$2,568,477.56)	6.86%	(\$235,064.06)
RE - State Grants	(\$10,163,077)	(\$10,213,477)	(\$4,271,735.48)	(\$5,941,741.52)	41.82%	(\$4,782,209.52)
RF - Contrib/Local Units	\$0	\$0	\$0.00	\$0.00		\$0.00
RG - Charges for Services	(\$4,673,514)	(\$4,673,514)	(\$2,508,804.86)	(\$2,164,709.14)	53.68%	(\$2,472,088.00)
RH - Fines and Forfeits	(\$335,500)	(\$335,500)	(\$242,114.34)	(\$93,385.66)	72.17%	(\$106,744.65)
RI - Interest and Rents	(\$275,501)	(\$275,501)	(\$50,290.65)	(\$225,210.35)	18.25%	(\$402,255.00)
RJ - Other Revenue	(\$4,245,482)	(\$4,475,824)	(\$2,221,043.34)	(\$2,254,780.66)	87.16%	(\$1,884,298.34)
RK - Other Financing Srcs	(\$6,245,722)	(\$6,832,523)	\$0.00	(\$6,832,523.00)	0.00%	(\$1,636,311.50)
Grand Total	(\$60,203,806)	(\$61,027,968)	(\$12,136,946.86)	(\$48,891,021.14)	22.64%	(\$13,762,534.54)

**Tax Revenue/Revenue Sharing
April 2025**

Fund	101 - General Fund
Account Type	Revenue
Fiscal Year	2025
Period	(Multiple Items)

Source	Original Budget	Revised Budget	Actual	Uncollected Balance	% Collected	LY Actual
40200 - Current Real Property Taxes	(\$30,219,636)	(\$30,219,636)	(\$1,517,187.96)	(\$28,702,448.04)	5.02%	(\$1,267,853.72)
41100 - Unpd Real Prop Tax-Leased Land	(\$9,000)	(\$9,000)	\$0.00	(\$9,000.00)	0.00%	\$0.00
41200 - Unpaid Personal Property Taxes	(\$75,000)	(\$75,000)	\$1,010.27	(\$76,010.27)	-1.35%	\$1,475.24
43200 - Payment In Lieu of Taxes	(\$90,000)	(\$90,000)	(\$5,383.78)	(\$84,616.22)	5.98%	(\$2,310.38)
43900 - Recreational Marijuana Payment	(\$700,000)	(\$700,000)	(\$989,887.22)	\$289,887.22	141.41%	(\$827,208.90)
44200 - Medical Marihuana Excise Tax	(\$10,000)	(\$10,000)	(\$12,059.56)	\$2,059.56	120.60%	(\$9,763.05)
44510 - Interest-Delinquent Taxes	(\$60,000)	(\$60,000)	\$0.00	(\$60,000.00)	0.00%	(\$1,643.66)
44520 - Interest-Real Property	(\$25,000)	(\$25,000)	\$0.00	(\$25,000.00)	0.00%	\$0.00
54700 - State Grants-Court Equity Fun	(\$789,800)	(\$789,800)	(\$143,755.00)	(\$646,045.00)	18.20%	(\$139,331.00)
54701 - State Grants-Convention/Liquor	(\$821,120)	(\$821,120)	(\$41,025.00)	(\$780,095.00)	5.00%	(\$284,709.00)
57300 - Local Community Stabiliz Share	(\$1,400,000)	(\$1,400,000)	(\$538,677.30)	(\$861,322.70)	38.48%	(\$606,316.65)
57400 - State Grants-State Rev Sharing	(\$5,744,960)	(\$5,744,960)	(\$3,091,762.00)	(\$2,653,198.00)	53.82%	(\$3,319,856.00)
Grand Total	(\$39,944,516)	(\$39,944,516)	(\$6,338,727.55)	(\$33,605,788.45)	15.87%	(\$6,457,517.12)

Expenditures by Function April 2025

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2025
Period	(Multiple Items)

Function / Department	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government						
10117200 - County Administration	\$750,356	\$764,815	\$365,732.81	\$397,554.19	47.82%	\$337,903.83
10119100 - Financial Management	\$931,876.00	\$931,876.00	\$524,480.45	\$402,129.73	56.28%	\$527,920.13
10119200 - American Rescue Plan Act (ARPA)	\$0	\$0	\$0.00	\$0.00		\$161,906.73
10121500 - County Clerk	\$1,880,506	\$1,838,357	\$978,696.22	\$859,614.58	53.24%	\$971,425.71
10121600 - Jury Commission	\$9,790.00	\$9,790.00	\$0.00	\$9,790.00	0.00%	\$0.00
10122300 - Auditing	\$187,000.00	\$187,000.00	\$134,000.00	\$38,500.00	71.66%	\$115,427.78
10123300 - Purchasing	\$0	\$0	\$0.00	\$0.00		\$0.00
10125300 - County Treasurer	\$1,126,984	\$1,108,845	\$567,605.81	\$536,139.19	51.19%	\$559,613.56
10125700 - Equalization	\$979,355	\$987,896	\$502,109.32	\$485,786.68	50.83%	\$482,339.99
10126200 - Elections	\$329,563	\$329,563	\$126,563.82	\$202,999.18	38.40%	\$152,648.41
10126202 - Elections-Early Vote Center	\$528,876	\$528,876	\$78,543.20	\$450,332.80	14.85%	\$131,712.87
10126501 - Telephone-Central Switchboard	\$64,500.00	\$64,500.00	\$44,435.54	\$20,064.46	68.89%	\$42,942.47
10126502 - County Office Bldg & Grds	\$297,647.00	\$297,647.00	\$144,331.05	\$142,897.95	48.49%	\$168,800.88
10126503 - Courthouse Bldg & Grds	\$1,808,097.00	\$1,811,012.00	\$965,794.76	\$839,770.62	53.33%	\$965,626.35
10126505 - Juvenile Ctr Bldg & Grounds	\$295,992.00	\$295,992.00	\$158,329.82	\$125,450.50	53.49%	\$171,655.44
10126506 - Other County Properties	\$912,165	\$1,055,619	\$546,690.95	\$508,928.05	51.79%	\$487,850.79
10126507 - 618 Cass St Building & Grounds	\$0	\$0	\$0.00	\$0.00		\$39,466.60
10126508 - 1312 Gratiot Road	\$0.00	\$0.00	\$0.00	\$0.00		\$18,914.79
10126514 - 803 Court Street Property	\$26,492	\$26,492	\$11,882.23	\$14,609.77	44.85%	\$12,531.29
10126600 - Corporation Counsel	\$221,675.00	\$221,675.00	\$79,900.35	\$141,774.65	36.04%	\$83,526.26
10127000 - Personnel/Human Resources	\$457,146.00	\$533,797.00	\$300,080.50	\$212,191.10	56.22%	\$220,786.18
100 - General Government Total	\$10,808,020	\$10,993,752	\$5,529,176.83	\$5,388,533.45	50.29%	\$5,653,000.06
101 - Legislative						
10110100 - Board of Commissioners	\$688,601	\$731,710	\$392,175.95	\$339,534.05	53.60%	\$367,530.78
101 - Legislative Total	\$688,601	\$731,710	\$392,175.95	\$339,534.05	53.60%	\$367,530.78
275 - Judicial						
10128300 - Circuit Court	\$3,420,902	\$3,634,138	\$1,996,621.92	\$1,620,607.82	54.94%	\$1,941,055.87
10128301 - Circuit Ct/Due Process	\$289,300	\$289,300	\$181,370.12	\$98,950.11	62.69%	\$114,111.71
10128302 - Assigned Counsel Admin	\$924,855	\$924,855	\$924,854.51	\$0.49	100.00%	\$0.00
10128308 - Legal Self-Help Center Grant	\$0	\$50,400	\$36,133.18	\$639.82	71.69%	\$0.00
10128400 - Family Division	\$3,058,315	\$3,320,860	\$1,699,494.88	\$1,250,272.26	51.18%	\$1,619,970.18
10128500 - Probation-Circuit Court	\$157,959	\$157,959	\$65,490.93	\$84,112.07	41.46%	\$45,281.93
10128600 - District Court	\$5,564,748	\$5,532,871	\$3,025,789.89	\$2,437,949.16	54.69%	\$3,011,714.87
10128700 - Probation-District Court	\$1,009,923.00	\$1,034,377.00	\$548,171.44	\$480,665.96	53.00%	\$545,651.43
10129400 - Probate Court	\$1,423,609	\$1,387,645	\$759,560.31	\$603,944.69	54.74%	\$744,316.59
10129600 - Prosecuting Attorney	\$5,459,263	\$5,448,244	\$2,901,823.02	\$2,546,420.98	53.26%	\$2,776,889.25
10129601 - Prosecutor-Welfare Enforcement	\$800,735	\$735,006	\$398,239.35	\$336,766.65	54.18%	\$416,948.93
10129800 - Family Counseling Services	\$18,000	\$18,000	\$2,335.00	\$15,665.00	12.97%	\$760.00
275 - Judicial Total	\$22,127,609	\$22,533,655	\$12,539,884.55	\$9,475,995.01	55.65%	\$11,216,700.76
300 - Public Safety						
10130101 - Sheriff's Office	\$898,063	\$710,508	\$397,024.13	\$313,483.87	55.88%	\$499,796.40
10133100 - Marine Law Enforcement	\$7,700	\$7,700	\$2,420.45	\$5,279.55	31.43%	\$190.00
10135100 - Sheriff's Dept Jail Division	\$12,028,169	\$12,218,528	\$5,351,609.48	\$5,540,366.28	43.80%	\$7,499,625.53
10136300 - Corrections Reimb Program	\$61,528	\$70,088	\$36,673.70	\$33,414.30	52.33%	\$30,705.97
300 - Public Safety Total	\$12,995,460	\$13,006,824	\$5,787,727.76	\$5,892,544.00	44.50%	\$8,030,317.90
440 - Public Works						
10144100 - Public Works/Drain Division	\$704,739	\$701,368	\$348,098.85	\$301,712.15	49.63%	\$339,829.60
10144500 - Drain-County At Large	\$350,000.00	\$350,000.00	\$323,932.11	\$26,067.89	92.55%	\$5,172.00
440 - Public Works Total	\$1,054,739	\$1,051,368	\$672,030.96	\$327,780.04	63.92%	\$345,001.60
600 - Health and Welfare						
10164800 - Medical Examiner	\$1,571,148	\$1,534,125	\$690,457.14	\$819,917.82	45.01%	\$699,836.80
10168100 - Veterans Burials	\$16,000	\$16,000	\$7,650.00	\$8,350.00	47.81%	\$6,600.00
600 - Health and Welfare Total	\$1,587,148	\$1,550,125	\$698,107.14	\$828,267.82	45.04%	\$706,436.80
700 - Community and Economic Dev						
10171100 - Register of Deeds	\$795,732	\$835,989	\$444,169.77	\$349,433.59	53.13%	\$425,128.12
10171102 - Plat Board	\$300	\$300	\$0.00	\$300.00	0.00%	\$0.00
700 - Community and Economic Dev Total	\$796,032	\$836,289	\$444,169.77	\$349,733.59	53.11%	\$425,128.12

930 - Other Financing Sources						
10193000 - Contributions From Other Funds	\$0	\$0	\$0.00	\$0.00		\$0.00
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00		\$0.00

965 - Other Financing Uses						
10189950 - Contributions-Other Agencies	\$1,359,761	\$1,359,761	\$1,119,381.44	\$2,879.56	82.32%	\$1,002,643.00
10196500 - Contributions To Other Funds	\$8,786,436	\$8,964,484	\$4,393,218.00	\$4,571,266.00	49.01%	\$3,524,123.50
965 - Other Financing Uses Total	\$10,146,197	\$10,324,245	\$5,512,599.44	\$4,574,145.56	53.39%	\$4,526,766.50
Grand Total	\$60,203,806	\$61,027,968	\$31,575,872.40	\$27,176,533.52	51.74%	\$31,270,882.52

Function	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
100 - General Government Total	\$10,808,020	\$10,993,752	\$5,529,176.83	\$5,388,533.45	50.29%	\$5,653,000.06
101 - Legislative Total	\$688,601	\$731,710	\$392,175.95	\$339,534.05	53.60%	\$367,530.78
275 - Judicial Total	\$22,127,609	\$22,533,655	\$12,539,884.55	\$9,475,995.01	55.65%	\$11,216,700.76
300 - Public Safety Total	\$12,995,460	\$13,006,824	\$5,787,727.76	\$5,892,544.00	44.50%	\$8,030,317.90
440 - Public Works Total	\$1,054,739	\$1,051,368	\$672,030.96	\$327,780.04	63.92%	\$345,001.60
600 - Health and Welfare Total	\$1,587,148	\$1,550,125	\$698,107.14	\$828,267.82	45.04%	\$706,436.80
700 - Community and Economic Dev Total	\$796,032	\$836,289	\$444,169.77	\$349,733.59	53.11%	\$425,128.12
930 - Other Financing Sources Total	\$0	\$0	\$0.00	\$0.00		\$0.00
965 - Other Financing Uses Total	\$10,146,197	\$10,324,245	\$5,512,599.44	\$4,574,145.56	53.39%	\$4,526,766.50
Grand Total	\$60,203,806	\$61,027,968	\$31,575,872.40	\$27,176,533.52	51.74%	\$31,270,882.52

Expenditures by Category April 2025

Fund	101 - General Fund
Account Type	Expense
Fiscal Year	2025
Period	(Multiple Items)

Source	Original Budget	Revised Budget	Actual	Unspent Balance	% Used	LY Actual
EA - Personal Services	\$18,268,750	\$18,182,236	\$9,498,824.98	\$8,683,411.02	52.24%	\$9,142,125.86
EB - Employee Fringe Ben	\$14,627,238	\$14,572,238	\$8,126,108.36	\$6,446,129.64	55.76%	\$8,526,846.47
EC - Supplies	\$976,504	\$973,326	\$369,138.87	\$283,444.23	37.93%	\$404,333.87
ED - Other Srvcs & Chrgs	\$15,004,923	\$15,757,970	\$9,148,190.84	\$4,709,218.24	58.05%	\$7,498,736.24
EE - Capital Outlay	\$213,871	\$251,630	\$40,391.35	\$156,980.39	16.05%	\$37,332.58
EG - Other Financing Uses	\$11,112,520	\$11,290,568	\$4,393,218.00	\$6,897,350.00	38.91%	\$5,661,507.50
Grand Total	\$60,203,806	\$61,027,968	\$31,575,872.40	\$27,176,533.52	51.74%	\$31,270,882.52

Summary of Revenues and Expenditures April 2025

Fund	101 - General Fund
Account Type	(Multiple Items)
Fiscal Year	2025
Period	(Multiple Items)

Account Type	Original Budget	Revised Budget	Actual	Remaining Balance	% Used	LY Amount
Expense	\$60,203,806	\$61,027,968	\$31,575,872.40	\$27,176,533.52	51.74%	\$31,270,882.52
Revenue	(\$60,203,806)	(\$61,027,968)	(\$12,136,946.86)	(\$48,891,021.14)	19.89%	(\$13,762,534.54)
Grand Total	\$0	\$0	\$19,438,925.54	(\$21,714,487.62)		\$17,508,347.98